

NORTH SHORE CENTRAL SCHOOL DISTRICT
February 1, 2019 - February 28, 2019

General Fund Checking

Beginning Balance 2/1/2019 **782,810.51**

Receipts:

Lottery Aid	16,606.43
2003-2004 Excess Cost Aid for STAC Forms -Payment Delayed by the State	138,924.00
Supplemental Aid Payment - 2007-2008	2,850.00

State Aid for School Lunch Fund	19,534.00
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Reimbursements / Other Receipts:

Miscellaneous Refunds	9,809.24
Auction International	340.00
BOCES - Refund from Net Surplus from Operation - 2017-2018	95,550.03
Chaperone Reimbursement	3,057.53
East Williston UFSD - D.O.T Services	11,242.11
North Shore Before/After School Child Care	3,000.00
Voided Checks	1,161.65
Transfer from General Fund -Liquid Asset - Money Market	6,700,000.00
Transfer from School Lunch Fund - Checking	63,851.86
Total Receipts	<u>7,065,926.85</u>

Disbursements:

Check# 61895 - Check# 62170	(1,968,383.37)
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Wire Transfers:

Transfer to Payroll - Checking	(2,916,498.04)	C - page 5
Transfer to Trust & Agency - Checking	(1,870,757.05)	D - page 4
NYS and NYC Payroll Taxes	(227,432.97)	
Credit Union	(2,460.00)	
Transfer to School Lunch Fund - Checking	(19,534.00)	E - page 3
Total Checks Issued & Wire Transfers	(7,005,065.43)	

Total Book Balance 2/28/2019	<u>843,671.93</u>
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Reconciliation with Bank Statement

Bank Ending Balance 2/1/2019	990,778.56
In Transit	70.00
Less: Outstanding Checks	(147,176.63)
Adjusted Bank Balance 2/28/2019	<u>843,671.93</u>

General Fund -Liquid Asset - Money Market

Beginning Book Balance 2/1/2019	10,186,933.59
Add: Interest	11,180.35
Transfer to General Fund Checking	(6,700,000.00) A - page 1
Transfer to Special Aid Fund - Checking	(42,254.62) F - page 4
Transfer to Debt Service - Money Market	(62,925.00) G - page 5
Ending Book Balance 2/28/2019	<u>3,392,934.32</u>
Ending Bank Balance 2/28/2019	<u>3,392,934.32</u>

General Fund - Capital Reserve - Money Market

Beginning Book Balance 2/1/2019	1,590,069.31
Add: Interest	3,058.40
Transfer from Capital Project Fund - Checking Reserve Funds	8,723.07 H - page 4
Ending Book Balance 2/28/2019	<u>1,601,850.78</u>
Ending Bank Balance 2/28/2019	<u>1,601,850.78</u>

General Fund- Money Market

Beginning Book Balance 2/1/2019	31,120.48
Add: Interest	15.51
Ending Book Balance 2/28/2019	<u>31,135.99</u>
Ending Bank Balance 2/28/2019	<u>31,135.99</u>

Worker's Compensation Reserve - Money Market

Beginning Book Balance 2/1/2019	2,050,906.86
Add: Interest	3,933.24
Ending Book Balance 2/28/2019	<u>2,054,840.10</u>
Ending Bank Balance 2/28/2019	<u>2,054,840.10</u>

Unemployment Insurance Reserve - Money Market

Beginning Book Balance 2/1/2019	1,605,246.59
Add: Interest	3,078.53
Ending Book Balance 2/28/2019	<u>1,608,325.12</u>
Ending Bank Balance 2/28/2019	1,608,300.12
Bank fee to be Reversed	25.00
Adjusted Bank Balance 2/28/2019	<u>1,608,325.12</u>

Liability Reserve - Money Market

Beginning Book Balance 2/1/2019	109,998.94
Add: Interest	210.96
Ending Book Balance 2/28/2019	<u>110,209.90</u>
Ending Bank Balance 2/28/2019	<u>110,209.90</u>

Employee Benefit Accrued Liability Reserve - Money Market

Beginning Book Balance 2/1/2019	331,058.90
Add: Interest	634.91
Ending Book Balance 2/28/2019	<u>331,693.81</u>
Ending Bank Balance 2/28/2019	<u>331,693.81</u>

ERS Contribution Reserve - Money Market

Beginning Book Balance 2/1/2019	8,113,594.71
Add: Interest	15,560.28
Ending Book Balance 2/28/2019	<u>8,129,154.99</u>
Ending Bank Balance 2/28/2019	<u>8,129,154.99</u>

ERS Contribution Reserve -Checking

Beginning Book Balance 2/1/2019	800,000.00
Ending Book Balance 2/28/2019	<u>800,000.00</u>
Ending Bank Balance 2/28/2019	<u>800,000.00</u>

General Fund -Appropriated Funds - Money Market

Beginning Book Balance 2/1/2019	6,118,913.12
Add: Interest	11,734.88
Ending Book Balance 2/28/2019	<u>6,130,648.00</u>
Ending Bank Balance 2/28/2019	<u>6,130,648.00</u>

General Fund - Repair Reserve - Money Market

Beginning Book Balance 2/1/2019	1,118,964.51
Add: Interest	2,145.95
Ending Book Balance 2/28/2019	<u>1,121,110.46</u>
Ending Bank Balance 2/28/2019	<u>1,121,110.46</u>

School Lunch Fund

School Lunch Fund - Checking

Beginning Book Balance 2/1/2019	531,094.42
Add: Receipts	105,698.82
Transfer from General Fund - Checking	19,534.00
Transfer to General Fund - Checking	(63,851.86)
Less: Disbursements	(59,796.34)
Ending Book Balance 2/28/2019	<u>532,679.04</u>
Ending Bank Balance 2/28/2019	518,085.06
Deposit In Transit	14,593.98
Adjusted Bank Balance 2/28/2019	<u>532,679.04</u>

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Gifts, Donations & Trips

Gifts, Donations & Trips - Checking

Beginning Book Balance 2/1/2019	345,230.20
Trips	33,312.05
Chaperone Reimbursement	11,726.73
Donation from MS PTO for Challenge Day Speaker	7,150.00
Donation from Kiwanis Club for Life skills Program	500.00
AP, Spanish, Latin Exams	711.00
Replacement of NSF	340.00
IPAD Insurance Fees	1,455.00
NYSSMA	6,371.00
NSF	(150.00)
Less: Disbursement	(16,951.10)
Ending Book Balance 2/28/2019	<u>389,694.88</u>
Ending Bank Balance 2/28/2019	389,710.88
Less: Outstanding Checks	(16.00)
Adjusted Bank Balance 2/28/2019	<u>389,694.88</u>

Special Aid Fund

Special Aid Fund - Checking

Beginning Book Balance 2/1/2019	29,500.00	
Transfer from General Fund -Liquid Asset - Money Market	42,254.62	F - page 2
Voided Checks	8,655.00	
Less: Disbursement	(42,254.70)	
Ending Book Balance 2/28/2019	<u>38,154.92</u>	
Ending Bank Balance 2/28/2019	52,041.62	
Less: Outstanding Checks	(13,886.70)	
Adjusted Bank Balance 2/28/2019	<u>38,154.92</u>	

Capital / Bond Accounts

Capital Project Fund - Budgeted Projects - Checking

Beginning Book Balance 2/1/2019	2,028,926.81	
Add: Interest	3,891.08	
Ending Book Balance 2/28/2019	<u>2,032,817.89</u>	
Ending Bank Balance 2/28/2019	<u>2,032,817.89</u>	

Capital Project Fund - 19 Million Bond - Money Market

Beginning Book Balance 2/1/2019	556,119.90	
Add: Interest	1,065.37	
Less: Disbursement	(1,132.36)	I - page 5
Ending Book Balance 2/28/2019	<u>556,052.91</u>	
Ending Bank Balance 2/28/2019	<u>556,052.91</u>	

Capital Project Fund - Checking Reserve Funds

Beginning Book Balance 2/1/2019	4,191,363.24	
Add: Interest	8,096.12	
Transfer to General Fund - Capital Reserve - Money Market	(8,723.07)	H - page 2
Ending Book Balance 2/28/2019	<u>4,190,736.29</u>	
Ending Bank Balance 2/28/2019	<u>4,190,736.29</u>	

Trust & Agency

Trust & Agency- Checking

Beginning Book Balance 2/1/2019	2,212,488.53	
Deposits	60,139.29	
Transfer from General Fund - Checking	3,146,901.31	
NSF	1,870,757.05	D - page 1
Less: Disbursements	(4,776,506.98)	
Ending Book Balance 2/28/2019	<u>2,513,779.20</u>	
Ending Bank Balance 2/28/2019	2,522,781.67	
In Transit	(70.00)	
Less: Outstanding Checks	(8,932.47)	
Adjusted Bank Balance 2/28/2019	<u>2,513,779.20</u>	

Trust & Agency - Money Market

Beginning Book Balance 2/1/2019	162,500.19
Add: Interest	38.10
Ending Book Balance 2/28/2019	<u>162,538.29</u>
Ending Bank Balance 2/28/2019	<u>162,538.29</u>

Payroll - Checking

Beginning Book Balance 2/1/2019	-	
Transfer from General Fund - Checking	2,916,498.04	C - page 1
Less: Disbursements	<u>(2,916,498.04)</u>	
Ending Book Balance 2/28/2019	<u>-</u>	
Ending Bank Balance 2/28/2019	18,336.58	
Less: Outstanding Checks	<u>(18,336.58)</u>	
Adjusted Bank Balance 2/28/2019	<u>-</u>	

Debt Service

Debt Service - Money Market

Beginning Book Balance 2/1/2019	1,310,908.08	
Transfer from General Fund -Liquid Asset - Money Market	62,925.00	G - page 2
Transfer from Capital Project Fund - 19 Million Bond - Money Market	1,132.36	I - page 4
Less: Disbursements	<u>(62,925.00)</u>	
Ending Book Balance 2/28/2019	<u>1,312,040.44</u>	
Ending Bank Balance 2/28/2019	<u>1,312,040.44</u>	

Reserve Accounts

	Reserve Account	Reserve Bank Account	In Transit *
Capital Reserve	1,590,069.31	1,601,850.78	(11,781.47)
Workers Compensation Reserve	2,050,906.86	2,054,840.10	(3,933.24)
Unemployment Insurance Reserve	1,605,246.59	1,608,300.12	(3,053.53)
Liability Reserve	109,998.94	110,209.90	(210.96)
Employee Benefit Accrued Liability Reserve	331,058.90	331,693.81	(634.91)
ERS Contribution Reserves	8,913,594.71	8,929,154.99	(15,560.28)
Repair Reserve	1,118,964.51	1,121,110.46	(2,145.95)
Total	<u>15,719,839.82</u>	<u>15,757,160.16</u>	<u>(37,320.34)</u>

* The difference between the Reserve Accounts and Reserve Bank Accounts Balances will be transferred at a later date.

Received by the Board of Education and entered as a part of the minutes for the Board Meeting of 3/28/2019

This is to certify that the above cash balances are in agreement with my bank statements as reconciled.

District Treasurer